

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**LOW AND MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF**This 2002 claim must be postmarked no earlier than  
May 1, 2003 and no later than June 30, 2003

PLEASE PRINT OR TYPE

FOR DRA USE ONLY

**STEP 1****Name,  
Address  
and  
Social  
Security  
Number(s)**

1	CLAIMANT'S FIRST NAME	INITIAL	LAST NAME
2	CO-CLAIMANT'S FIRST NAME	INITIAL	LAST NAME
3	MAILING ADDRESS		
4	CITY/TOWN	STATE	ZIP CODE
5	SOCIAL SECURITY NUMBER OF CLAIMANT		SOCIAL SECURITY NUMBER OF CO-CLAIMANT

**STEP 2****Property  
Location**

7	Location of homestead property: Town/City, per Table 3
8	Map # _____ Lot # _____ Account # of the homestead property _____
9	Did you reside in the homestead on April 1, 2002? Yes <input type="checkbox"/> No <input type="checkbox"/> If no, do not file.

**STEP 3****Eligibility**

10	I qualify under: Check one: <input type="checkbox"/> Table 1- Single or <input type="checkbox"/> Table 2 - Married/Head of NH Household (See instructions)
10(a)	Enter the 2002 total adjusted gross income (Federal Form 1040, Line 35 or Form 1040A, Line 21 or Form 1040 EZ, Line 4) ..... 10(a)
10(b)	If property is owned by a Trust, enter the total taxable income (Federal Form 1041, Line 22) ..... 10(b)
10(c)	Enter the total adjusted gross income received by all adult member(s) of the NH Household who were not required to file a federal income tax return and attach a signed statement explaining why a return was not required. Do not leave 10(c) blank, if zero, enter 0 ..... 10(c)
11(a)	Enter the sum of Lines 10(a), 10(b) and 10(c) on Line 11(a). If Line 11(a) is greater than \$20,000 for a single person, or \$40,000 for married or head of NH Household, you are not eligible for property tax relief and should not file this claim ..... 11(a)
11(b)	Check here if no adult member of this household was required to file a federal income tax return .. 11(b) <input type="checkbox"/>

**STEP 4****Figure  
Your  
Relief  
Amount**

12(a)	Enter the decimal percentage of ownership for the homestead property .. 12(a)
12(b)	Enter the total assessed value of property after exemptions ..... 12(b)
12(c)	Multiply Line 12(a) times Line 12(b) ..... 12(c)
12(d)	Enter amount from Table 3, Column C for your municipality ..... 12(d)
12(e)	Enter the lesser of Line 12(c) and Line 12(d) ..... 12(e)
13	Divide Line 12(e) by 1,000 ..... 13
14	Enter State Education Property Tax rate from Table 3, Column B for your municipality ..... 14
15	Multiply Line 13 by Line 14 ..... 15
16	Enter the decimal number from Table 1 or Table 2, Column B for which you qualify ..... 16
17	Multiply Line 15 by Line 16 ..... 17

This is the amount of your relief.

**STEP 5****Copies  
and  
Signa-  
tures****IMPORTANT Attach:** A copy of the final 2002 property tax bill, a copy of all 2002 federal income tax returns **Form 1040, Form 1040A, Form 1040EZ, Form 1041 or TELEFILE WORKSHEET** for all adult members of the NH Household and any explanatory statements, if necessary.

I declare, under penalties of criminal prosecution, that I have owned an interest in, resided in and maintained the homestead as a primary residence as of April 1, 2002, that this claim is made in good faith, and that the facts contained in this claim are true and complete.

FOR DRA USE ONLY

SIGNATURE (IN INK) OF CLAIMANT

DATE

SIGNATURE (IN INK) OF CO-CLAIMANT


DATE

This completed claim must be submitted with copies of your 2002 federal income tax return and your 2002 property tax bill. This claim for relief must be postmarked no earlier than May 1, 2003 and no later than June 30, 2003.

NH DEPT OF REVENUE ADMINISTRATION  
MAIL DOCUMENT PROCESSING DIVISION  
TO: PO BOX 299  
CONCORD, NH 03302-0299

**LOW AND MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF**

## INSTRUCTIONS

<b>STEP 1</b> Name Address And Social Security Number(s)	Line 1-2 Enter the name of the claimant and co-claimant who meet the residency and ownership criteria. If your name has changed on the final property tax bill due to marriage, divorce or other reason, please attach a statement explaining the change. If the homestead is held in a trust through which the claimant holds equitable title or beneficial interest for life in the homestead, please attach a statement so stating. If your final property tax bill names someone other than you, or in addition to you please attach a statement explaining the ownership of the property and a copy of the deed or other document evidencing your ownership interest. If there are additional claimants please attach a list of their names and social security numbers. Lines 3-4 Enter the claimant's mailing address. Lines 5-6 Enter the claimant's social security number and the social security number of the co-claimant. Attach a list of the names and social security numbers of all the adults living in the household if more than one adult lives with the claimant and is not a joint owner. Social Security Numbers are required pursuant to RSA 198:57, VII and authorized by 42 U.S.C. Section 405(c)(2)(C)(i). The failure to provide Social Security Numbers will result in a denial of a claim. All documents shall be kept confidential.
<b>STEP 2</b> Property Location	 <b>If you are single and your total household income is greater than \$20,000 you are not eligible. If you are a married person or head of a NH Household and the total household income is greater than \$40,000 you are not eligible.</b> Line 7 Enter the name of the municipality (town, city or unincorporated place) where the homestead property is located. Line 8 Enter the map and lot number of the homestead property from the property tax bill that is the subject of your claim. Enter the account number if applicable. Line 9 Check only one box. Check yes if you resided in such homestead on April 1, 2002. Claimants on active duty in the US Armed Forces or temporarily away from the homestead but maintain the homestead as the primary domicile are eligible and should check yes. If you checked yes proceed to the next line. If you checked no, you do not qualify for relief. Do not file this claim.
<b>STEP 3</b> Eligibility	Line 10 Check the table under which the claimant qualifies. If the claimant is a single person, the claimant qualifies under Table 1. If the claimant is a married person or head of a NH Household, the claimant qualifies under Table 2. Line 10(a) Enter sum of the total adjusted gross income from federal Form 1040, Line 35 or Form 1040A, Line 21 or Form 1040EZ, Line 4 or Telefile Worksheet of the claimant, co-claimant, and any other adult member of the NH Household. Line 10(b) If the homestead is owned by a Trust, enter the 2002 total taxable income from federal Form 1041, Line 22. Line 10(c) Enter the total adjusted gross income of all adult members of the NH household who are not required to file a 2002 federal income tax return. Line 11(a) Enter the sum of Lines 10(a) and 10(c) on Line 11(a). If you checked <b>Table 1</b> on Line 10 and Line 11(a) is greater than \$20,000, or If you checked Table 2 on Line 10 and Line 11(a) is greater than \$40,000, STOP, you are not eligible for property tax relief and should not file this claim. Line 11(b) Check the box if no adult member of the NH household was required to file a federal income tax return in 2002.
<b>STEP 4</b> Figure Your Relief Amount	Line 12(a) Enter the decimal percentage of ownership for the homestead property. Owners of multi-unit dwellings or a homestead that is not occupied by all owners must enter only the claimant's proportionate share of the homestead. For example, an owner of a duplex who resides in one-half of the homestead would enter .50; the owner who resides in a homestead, but owns only one-third of the homestead property would enter .3333. Line 12(b) Enter the total assessed value from the final 2002 property tax bill of your homestead after deducting any applicable exemption(s) granted by your municipality, such as an elderly exemption or an exemption for the blind. Do not include property listed on the tax bill that is assessed under current use. Line 12(c) Multiply Lines 12(a) and 12(b). Line 12(d) Enter the equalized value for your municipality from Table 3, Column C. Line 12(e) Enter the lesser of Line 12(c) and Line 12(d). Line 13 Divide Line 12(e) by 1,000. Line 14 Enter the state education property tax rate from Table 3, Column B for your municipality. Line 15 Multiply Line 13 by Line 14. Line 16 Based on the eligibility criteria reported in Step 3, enter the decimal number from Table 1 or Table 2, Column B that applies. Line 17 Multiply Line 15 by Line 16. The amount on Line 17 is the amount of your relief. The Department will notify the State Treasurer within 120 days of receiving a valid claim.
<b>STEP 5</b> Copies and Signature(s)	Under penalties of criminal prosecution, the claimant and co-claimant of the homestead, if applicable, must sign and date the claim to declare (1) ownership and residence of the homestead property, (2) that the claim is made in good faith, (3) that the facts contained in the claim are true. Only one claim may be filed for a single homestead. This completed claim must be submitted with copies of all <b>2002</b> federal income tax returns, <b>the final 2002</b> property tax bill, and any explanatory statements, if necessary. This claim for relief must be postmarked <b>no earlier than May 1, 2003 and no later than June 30, 2003</b> .
<b>NEED HELP</b>	Call the Low and Moderate Income Homeowners Property Tax Relief Assistance at (603) 271-6000. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.
<b>APPEALS</b>	If your claim for relief is denied or adjusted, you have the right to appeal the decision in writing, postmarked within 30 days of the Notice of Relief or Letter of Rejection to the Board of Tax and Land Appeals, Johnson Hall 3rd Floor, 107 Pleasant Street, Concord, NH 03301.

**LOW AND MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF**

TABLES FOR 2002

<b>SINGLE PERSON</b>		
<b>TABLE 1</b>		
Column A Household Income From To		Column B Decimal Number
\$ 00	\$12,499	1.0
\$12,500	\$14,999	.60
\$15,000	\$17,499	.40
\$17,500	\$20,000	.20
\$20,001	and greater	you do not qualify

<b>MARRIED PERSON OR HEAD OF NH HOUSEHOLD</b>		
<b>TABLE 2</b>		
Column A Household Income From To		Column B Decimal Number
\$ 00	\$24,999	1.0
\$25,000	\$29,999	.60
\$30,000	\$34,999	.40
\$35,000	\$40,000	.20
\$40,001	and greater	you do not qualify

**DEFINITIONS**

**"HOMESTEAD"** means the dwelling owned by a claimant or, in the case of a multi-unit dwelling, the portion of the dwelling which is owned and used as the claimant's principal place of residence and the claimant's domicile.

**"HOUSEHOLD INCOME"** means the sum of the adjusted gross income for federal income tax purposes of the claimant and any adult member of the claimant's household who resides in the homestead.

**"HEAD OF A NEW HAMPSHIRE HOUSEHOLD"** means any person filing a federal income tax return as head of household or 2 or more adults who jointly share the benefit of the homestead. "New Hampshire household" shall not include those adults who share the homestead under a landlord-tenant relationship.

**"ADULT"** means a person who has attained the age of 18 years.

**LOW AND MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF****TABLE 3 FOR 2002**

If your municipality has issued revised property tax bills, please call (603) 271-6000 to verify the State Education Property Tax rate.

COLUMN			COLUMN			COLUMN			COLUMN		
A	B	C	A	B	C	A	B	C	A	B	C
ACWORTH	5.83	96,000	DORCHESTER	6.44	93,000	LANCASTER	6.41	92,000	PLAISTOW	5.28	85,000
ALBANY	5.64	97,000	DOVER	4.91	89,000	LANDAFF	6.00	89,000	PLYMOUTH	6.50	78,000
ALEXANDRIA	4.77	88,000	DUBLIN	5.71	79,000	LANGDON	5.25	102,000	PORTSMOUTH	5.65	51,000
ALLENSTOWN	4.66	93,000	DUMMER	12.82	75,000	LEBANON	6.03	88,000	RANDOLPH	6.76	87,000
ALSTEAD	6.22	91,000	DUNBARTON	5.78	82,000	LEE	6.69	73,000	RAYMOND	6.13	78,000
ALTON	4.57	100,000	DURHAM	7.69	61,000	LEMPSTER	6.18	96,000	RICHMOND	5.56	89,000
AMHERST	4.69	69,000	EAST KINGSTON	8.92	55,000	LINCOLN	7.05	80,000	RINDGE	6.77	73,000
ANDOVER	6.82	82,000	EASTON	6.18	82,000	LISBON	4.28	113,000	ROCHESTER	4.80	77,000
ANTRIM	4.63	69,000	EATON	6.04	84,000	LITCHFIELD	5.62	85,000	ROLLINSFORD	7.59	66,000
ASHLAND	6.59	87,000	EFFINGHAM	5.67	94,000	LITTLETON	6.44	85,000	ROXBURY	4.60	107,000
ATKINSON	6.61	72,000	ELLSWORTH	6.11	96,000	LIVERMORE	5.81	100,000	RUMNEY	4.87	95,000
ATK & GILMANTON ACAD	0	82,000	ENFIELD	5.78	85,000	LONDONDERRY	4.42	83,000	RYE	5.59	94,000
AUBURN	7.31	66,000	EPPING	7.67	63,000	LOUDON	6.03	83,000	SALEM	6.09	77,000
BARNSTEAD	4.27	60,000	EPSOM	6.60	69,000	LOW & BURBANK GRANT	0	82,000	SALISBURY	7.14	77,000
BARRINGTON	6.51	74,000	ERROL	5.24	88,000	LYMAN	5.24	104,000	SANBORNTON	6.81	79,000
BARTLETT	5.36	94,000	ERVING'S GRANT	0	82,000	LYME	5.52	95,000	SANDOWN	4.58	75,000
BATH	6.47	96,000	EXETER	4.70	93,000	LYNDEBOROUGH	11.02	40,000	SANDWICH	6.55	83,000
BEAN'S GRANT	0	82,000	FARMINGTON	6.89	71,000	MADBURY	4.83	98,000	SARGENT'S PURCHASE	8.13	82,000
BEAN'S PURCHASE	0	82,000	FITZWILLIAM	4.63	91,000	MADISON	4.15	83,000	SEABROOK	4.89	97,000
BEDFORD	5.87	78,000	FRANCESTOWN	7.08	81,000	MANCHESTER	5.83	91,000	SECOND COLLEGE GRANT	0	82,000
BELMONT	5.84	82,000	FRANCONIA	5.85	75,000	MARLBOROUGH	6.19	83,000	SHARON	6.46	78,000
BENNINGTON	5.53	96,000	FRANKLIN	5.06	81,000	MARLOW	5.58	84,000	SHELburne	5.70	104,000
BENTON	4.90	100,000	FREEDOM	4.39	100,000	MARTIN'S LOCATION	0	82,000	SOMERSWORTH	5.03	78,000
BERLIN	8.43	89,000	FREMONT	5.86	79,000	MASON	9.69	48,000	SOUTH HAMPTON	4.72	100,000
BETHLEHEM	6.41	78,000	GILFORD	5.09	90,000	MEREDITH	4.84	79,000	SPRINGFIELD	5.84	93,000
BOSCAWEN	6.55	71,000	GILMANTON	6.37	79,000	MERRIMACK	4.49	88,000	STARK	5.61	94,000
BOW	5.49	62,000	GILSUM	6.67	87,000	MIDDLETON	5.18	97,000	STEWARTSTOWN	4.62	98,000
BRADFORD	5.36	100,000	GOFFSTOWN	7.17	66,000	MILAN	5.79	98,000	STODDARD	5.86	104,000
BRENTWOOD	4.20	65,000	GORHAM	6.44	103,000	MILFORD	6.09	78,000	STRAFFORD	6.93	66,000
BRIDGEWATER	4.05	97,000	GOSHEN	6.23	96,000	MILLSFIELD	0	82,000	STRATFORD	5.85	101,000
BRISTOL	5.11	93,000	GRAFTON	6.05	95,000	MILTON	5.48	91,000	STRATHAM	7.90	57,000
BROOKFIELD	6.04	75,000	GRANTHAM	6.15	83,000	MONROE	8.21	74,000	SUCCESS	5.67	82,000
BROOKLINE	5.48	82,000	GREENFIELD	4.83	87,000	MONT VERNON	6.01	86,000	SUGAR HILL	6.61	82,000
CAMBRIDGE	0	82,000	GREENLAND	5.08	97,000	MOULTONBOROUGH	5.55	92,000	SULLIVAN	6.05	95,000
CAMPTON	5.48	86,000	GREENVILLE	7.60	67,000	NASHUA	5.99	82,000	SUNAPEE	6.40	77,000
CANAAN	5.43	97,000	GREEN'S GRANT	8.68	82,000	NELSON	5.70	97,000	SURRY	6.00	91,000
CANDIA	6.38	71,000	GROTON	4.84	98,000	NEW BOSTON	6.25	70,000	SUTTON	5.80	84,000
CANTERBURY	7.06	70,000	HADLEY'S PURCHASE	0	82,000	NEW CASTLE	5.51	91,000	SWANZEY	6.61	78,000
CARROLL	6.16	101,000	HALE'S LOCATION	5.02	92,000	NEW DURHAM	7.56	74,000	TAMWORTH	6.45	97,000
CENTER HARBOR	5.76	87,000	HAMPSTEAD	6.57	74,000	NEW HAMPTON	5.43	93,000	TEMPLE	6.33	82,000
CHANDLER'S PURCHASE	0	82,000	HAMPTON	7.03	68,000	NEW IPSWICH	5.47	79,000	THOM. & MES PURCHASE	7.64	82,000
CHARLESTOWN	5.73	100,000	HAMPTON FALLS	5.73	91,000	NEW LONDON	4.49	95,000	THORNTON	5.00	82,000
CHATHAM	5.35	100,000	HANCOCK	6.26	76,000	NEWBURY	6.17	80,000	TILTON	5.42	90,000
CHESTER	5.44	77,000	HANOVER	6.86	70,000	NEWFIELDS	7.98	64,000	TROY	5.96	87,000
CHESTERFIELD	6.53	85,000	HARRISVILLE	6.07	82,000	NEWINGTON	5.90	74,000	TUFTONBORO	6.63	82,000
CHICHESTER	6.94	68,000	HART'S LOCATION	6.19	72,000	NEWMARKET	5.07	67,000	UNITY	4.98	91,000
CLAREMONT	5.36	99,000	HAVERHILL	5.99	98,000	NEWPORT	6.28	87,000	WAKEFIELD	6.69	84,000
CLARKSVILLE	5.85	93,000	HEBRON	4.71	85,000	NEWTON	6.14	79,000	WALPOLE	7.00	78,000
COLEBROOK	5.71	112,000	HENNIKER	6.97	71,000	NORTH HAMPTON	7.10	74,000	WARNER	7.00	68,000
COLUMBIA	5.14	104,000	HILL	7.39	87,000	NORTHFIELD	6.14	73,000	WARREN	5.11	100,000
CONCORD (Union)	5.36	88,000	HILLSBOROUGH	6.95	74,000	NORTHUMBERLAND	4.83	101,000	WASHINGTON	5.98	85,000
CONCORD (Merr. Valley)	5.44	88,000	HINSDALE	6.61	88,000	NORTHWOOD	7.47	65,000	WATERVILLE VALLEY	5.76	90,000
CONWAY	5.79	84,000	HOLDERNESS	6.86	82,000	NOTTINGHAM	6.43	70,000	WEARE	6.14	76,000
CORNISH	4.95	99,000	HOLLIS	4.73	64,000	ODELL	0	82,000	WEBSTER	6.38	73,000
CRAWFORD'S PURCHASE	0	82,000	HOOKESETT	5.96	78,000	ORANGE	6.07	97,000	WENTWORTH	4.87	126,000
CROYDON	6.48	89,000	HOPKINTON	5.54	95,000	ORFORD	6.62	86,000	WENTWORTH LOCATION	7.92	82,000
CUTT'S GRANT	0	82,000	HUDSON	4.85	67,000	OSSIPEE	6.82	81,000	WESTMORELAND	5.91	104,000
DALTON	6.00	95,000	JACKSON	7.25	69,000	PELHAM	7.43	60,000	WHITEFIELD	5.99	95,000
DANBURY	5.02	99,000	JAFFREY	7.59	68,000	PEMBROKE	6.91	67,000	WILMOT	5.38	98,000
DANVILLE	7.38	62,000	JEFFERSON	6.20	91,000	PETERBOROUGH	6.45	80,000	WILTON	12.33	40,000
DEERFIELD	5.48	86,000	KEENE	5.00	100,000	PIERMONT	5.87	88,000	WINCHESTER	6.29	91,000
DEERING	7.25	77,000	KENSINGTON	6.75	68,000	PINKHAM'S GRANT	6.47	82,000	WINDHAM	5.24	91,000
DERRY	5.50	90,000	KILKENNY	0	82,000	PITTSBURG	5.91	95,000	WINDSOR	6.15	108,000
DIX GRANT	0	82,000	KINGSTON	6.33	80,000	PITTSFIELD	3.94	68,000	WOLFEBORO	5.57	94,000
DIXVILLE	5.99	82,000	LACONIA	4.90	96,000	PLAINFIELD	7.09	68,000	WOODSTOCK	4.98	76,000